



SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2005

☒ BUDGET 53A-19-101

6/21/2005

Date of Hearing

6/21/2005

Date of Adoption

☒ ACTUAL 53A-3-404

6/21/2005

Last Date Budget Amended by Board

01 Alpine

Entity

Greg Holbrook

9/27/2005

Prepared by

Date

holbgp@alpine.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Robert Smith
Signature of Business Administrator

9/27/2005

Date

by Greg Holbrook assistant Business Administrator
Return the Budget report (paper copy)

by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the Actual report by October 1 to

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

9/27/2005

01 Alpine				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2004	Balances at June 30, 2005	
8100 ASSETS				
8110	Cash in Banks and On Hand			
8120	Investments	57,282,967	59,922,614	
8131	Receivables - Other Local	1,274,706	1,525,196	
8132	Receivables - Property Taxes	35,921,328	38,716,150	
8133	Receivables - State	223,880	151,058	
8134	Receivables - Federal	6,384,974	6,168,543	
8135	Due from Other Funds	10,884	5,963	
8140	Inventories			
8150	Prepaid Expenditures			
8190	Other Assets			
TOTAL ASSETS		101,088,737	106,489,424	
8500 LIABILITIES				
9505	Negative Cash Balance			
9510	Accounts Payable	1,018,981	822,044	
9530	Accrued Liabilities			
9540	Accrued Salaries and Withholdings	21,839,223	24,484,758	
9550	Due to Other Funds	6,900	15,135	
9561	Deferred Revenues - Other Local	146,127	144,658	
9562	Deferred Revenues - Property Taxes	36,423,002	39,301,789	
9563	Deferred Revenues - State	10,264,328	10,084,082	
9564	Deferred Revenues - Federal	32,180	60,846	
9590	Other Liabilities			
TOTAL LIABILITIES		69,731,741	74,913,300	
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	253,233	109,382	
9842	Reserved for Inventories			
9845	Reserved for Prepaid Expenditures			
9846	Reserved for Special Transportation			
9847	Reserved for Tort Liability			
9848	Reserved for Other			
9851	Unreserved, Designated for Undistributed Reserve *	10,300,000	10,300,000	
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations	18,682,592	18,876,489	
9854	Unreserved, Designated for Other	900,400	1,128,464	
9859	Unreserved, Undesignated Fund Balance	1,230,771	1,161,789	
TOTAL FUND BALANCES		31,366,996	31,576,124	
TOTAL LIABILITIES AND FUND BALANCES		101,088,737	106,489,424	

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

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01 Alpine 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	34,548,048	36,084,245	36,139,977	37,367,404
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	60,851	85,000	86,677	85,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	575,152	575,000	609,748	575,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	1,135,183	1,870,000	1,748,141	2,200,000
1700 Student Activities	128,722	157,000	132,198	160,000
1900 Other Revenues From Local Sources	910,175	1,052,440	1,026,868	987,700
1910 Rentals	17,123	15,900	7,221	16,000
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	395,243	405,000	410,123	410,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	746,530	700,000	695,916	700,000
TOTAL REVENUES FROM LOCAL SOURCES	38,514,827	40,754,585	40,856,985	42,591,104

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01 Alpine 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	102,374,411	106,530,110	106,530,110	114,685,434
3015	Necessary Existent Small Schools				
3020	Professional Staff	8,482,842	8,415,878	8,415,878	9,080,150
3025	Administrative Costs	34,400	34,912	34,912	38,480
Restricted Basic Programs					
3105	Special Education - Add-On	10,703,847	12,788,659	11,986,266	13,388,107
3110	Special Education - Self-Contained	2,485,872	2,479,092	2,479,092	2,593,778
3120	Extended Year Program - Severely Disabled	50,119	92,827	92,827	54,647
3125	Special Education - State Programs	127,765	135,148	135,148	983,335
3155	Applied Technology - Add-On	4,009,250	8,007,318	4,354,268	6,116,283
3160	Applied Technology - Set-Aside	97,844	105,577	155,577	121,255
3230	Class Size Reduction (State Funds)	6,829,284	7,166,967	7,166,773	7,786,870
TOTAL BASIC SCHOOL PROGRAM GENERATED		135,175,414	143,734,186	141,330,881	154,807,319
Other Minimum School Programs					
3211	Gifted and Talented	151,907	238,022	193,170	242,485
3212	Advanced Placement	185,327	358,472	179,782	204,997
3213	Concurrent Enrollment	781,183	775,798	601,823	552,663
3215	At-Risk - Regular Program	454,173	634,768	428,306	550,610
3218	At-Risk - Homeless and Minority	23,942	88,931	11,878	88,930
3219	At-Risk - MESA				
3220	At-Risk - Gang Prevention				
3221	At-Risk - Youth-In-Custody	972,186	904,218	904,218	919,846
3255	Quality Teaching Block Grant	5,633,482	6,077,230	5,994,039	5,891,652
3260	Local Discretionary Block Grant	2,117,754	2,138,785	2,138,777	2,156,313
3270	Interventions for Student Success Block Grant	1,055,420	1,781,202	1,347,779	1,389,242
3405	Social Security and Retirement	23,282,663	28,372,448	28,357,789	28,107,501
3415	Pupil Transportation	4,340,408	5,170,955	5,170,955	4,900,916
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	858,461	1,093,070	888,775	975,277
3521	Electronic High School				
3555	Voted Leeway	2,458,212	2,160,617	2,165,858	3,039,295
3580	Board Leeway	755,758	684,805	688,418	835,168
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		178,224,290	192,089,483	188,378,198	204,780,024
Less Basic Local Levy		16,458,632	17,473,680	17,473,659	17,695,015
TOTAL STATE SUPPORT AMOUNT *		161,765,658	174,615,803	170,904,539	187,085,009
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	76,229	114,800	68,826	
3710	Driver Education (Behind-the-Wheel)	286,449	449,867	387,238	365,084
3866	Charter School Startup (New In FY06)				
3800	Supplementals / Other Bills	442,485	2,781,703	2,850,057	2,349,243
3800	Revenues From Other State Agencies	1,762,245	1,485,597	1,385,880	801,954
TOTAL REVENUES FROM STATE SOURCES		164,333,066	179,447,570	175,398,620	190,581,270

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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01 Alpine 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	28,284	37,543	37,014	37,000
4500 Restricted Federal Through State	6,003,555	6,548,895	6,066,131	6,087,908
4520 Programs for the Disabled (IDEA)	6,167,546	6,801,461	6,373,330	7,079,536
4530 Applied Technology Education	567,525	540,209	540,209	539,974
4600 Other Restricted Federal Through State	245,640	608,065	311,525	594,097
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (In Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	13,012,750	14,536,173	13,328,209	14,338,515
TOTAL REVENUES, 10 GENERAL FUND	215,880,643	234,736,328	228,581,594	247,420,889

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01 Alpine 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	99,195,984	103,538,301	102,896,702	109,004,888
132 Salaries - Substitute Teachers	1,368,088	1,650,484	1,480,305	1,750,280
181 Salaries - Teacher Aides and Paraprofessionals	5,821,587	6,945,472	6,278,372	6,981,167
100 Salaries - All Other		1,362,064	1,362,064	
Total Salaries (100)	106,185,617	113,496,301	112,015,443	117,736,115
210 Retirement	13,540,511	16,583,304	16,215,417	17,275,040
220 Social Security	7,874,405	8,607,418	8,334,226	9,000,502
240 Insurance (Health/Dental/Life)	17,367,208	19,778,772	19,802,060	22,613,961
200 Other Benefits	697,236	815,151	752,113	811,371
Total Benefits (200)	39,478,360	45,784,645	44,903,816	49,700,874
300 Purchased Professional and Technical Services	676,002	1,489,756	980,199	1,370,572
400 Purchased Property Services				
500 Other Purchased Services	850,190	991,408	1,021,304	992,720
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
568 Tuition-Other				
Total Other Purchased Services (500)	850,190	991,408	1,021,304	992,720
600 Supplies	1,069,413	1,831,609	954,280	1,889,925
641 Textbooks	46,302	66,000		66,000
Total Supplies (600)	1,115,715	1,897,609	954,280	1,955,925
700 Property (Instructional Equipment)	578,218	1,826,449	712,068	1,414,033
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTION (1000)	148,885,102	165,546,186	160,567,090	173,160,239
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel		2,827,577	2,783,664	2,993,269
142 Salaries - Guidance Personnel	2,634,886			303,124
143 Salaries - Health Services Personnel	296,741	292,598	293,733	883,199
144 Salaries - Psychological Personnel	830,420	825,644	828,706	551,958
152 Salaries - Secretarial and Clerical	511,748	532,787	550,898	
100 Salaries - All Other				
Total Salaries (100)	4,273,796	4,478,696	4,468,991	4,731,570
210 Retirement	581,057	684,199	659,734	702,253
220 Social Security	319,334	340,427	333,462	359,925
240 Insurance (Health/Dental/Life)	884,672	1,030,111	1,004,414	1,162,093
200 Other Benefits	12,821	13,411	13,395	14,179
Total Benefits (200)	1,777,884	2,048,148	2,011,096	2,238,450
300 Purchased Professional and Technical Services	653,842	674,849	635,968	702,733
400 Purchased Property Services				
500 Other Purchased Services				
581 Services Purchased From Another District Within the State				
582 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)				
600 Supplies	12,214	17,750	6,576	17,750
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)				
TOTAL STUDENTS (2100)	6,717,735	7,219,343	7,120,380	7,890,503

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01 Alpine 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	1,957,003	2,120,079	2,130,829	2,127,738
133	Salaries - Sabbatical Leave	87,295	125,404	110,897	129,914
145	Salaries - Media Personnel - Certificated	649,519	746,598	726,721	773,385
152	Salaries - Secretarial and Clerical	612,525	655,952	599,325	693,481
162	Salaries - Media Personnel - Noncertificated	1,082,880	1,113,482	1,082,408	1,153,411
100	Salaries - All Other	2,405,898	2,428,561	2,406,823	2,515,969
	Total Salaries (100)	6,795,098	7,190,074	7,057,181	7,383,918
210	Retirement	574,398	708,927	689,078	724,113
220	Social Security	498,786	539,081	515,589	554,208
240	Insurance (Health/Dental/Life)	2,428,504	2,923,175	2,828,691	3,322,392
200	Other Benefits	22,137	20,991	20,628	21,026
	Total Benefits (200)	3,521,898	4,190,184	4,053,984	4,621,739
300	Purchased Professional and Technical Services	81,383	139,881	72,188	141,500
400	Purchased Property Services	95	3,000	117	3,000
500	Other Purchased Services	48,145	39,550	29,732	39,550
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	48,145	39,550	29,732	39,550
600	Supplies	278,517	239,704	281,784	241,700
644	Library Books	663,471	757,991	702,663	757,990
650	Periodicals	18,733	49,000	18,480	49,000
680	Audio Visual Materials	66,071	63,000	48,086	63,000
	Total Supplies (600)	1,026,792	1,109,695	1,031,993	1,111,690
700	Property	2,131	10,000	-	10,000
800	Other Objects				
810	Dues and Fees	19,313	19,069	19,976	18,980
	Total Other Objects (800)	19,313	19,069	19,976	18,980
TOTAL INSTRUCTIONAL STAFF (2200)		11,494,762	12,701,463	12,265,088	13,346,377
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	251,984	290,630	277,418	300,082
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	93,723	96,336	94,337	99,799
100	Salaries - All Other				
	Total Salaries (100)	345,687	386,966	371,755	399,881
210	Retirement	45,532	52,495	51,224	54,383
220	Social Security	23,501	24,472	23,135	25,286
240	Insurance (Health/Dental/Life)	68,704	81,538	74,317	89,631
200	Other Benefits	13,030	1,161	1,118	1,196
	Total Benefits (200)	150,767	159,666	149,794	170,496
300	Purchased Professional and Technical Services	101,942	123,620	118,123	123,620
400	Purchased Property Services				
500	Other Purchased Services	201,822	201,456	196,477	241,700
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	201,822	201,456	196,477	241,700
600	Supplies	21,710	38,300	24,079	38,300
700	Property				
800	Other Objects	23,285	25,000	29,833	25,000
810	Dues and Fees	22,105	24,343	22,440	24,340
	Total Other Objects (800)	45,390	49,343	52,273	49,340
TOTAL DISTRICT ADMINISTRATION (2300)		667,318	669,381	612,301	1,023,317

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01 Alpine 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	6,824,729	7,069,549	7,090,985	7,601,406
152	Salaries - Secretarial and Clerical	2,806,943	3,096,811	2,976,810	3,290,437
100	Salaries - All Other	175,929	194,599	194,250	201,557
	Total Salaries (100)	9,807,601	10,360,959	10,261,845	11,093,400
210	Retirement	1,289,046	1,540,367	1,519,292	1,650,074
220	Social Security	735,629	789,747	769,082	845,539
240	Insurance (Health/Dental/Life)	1,759,217	2,056,811	2,028,031	2,340,849
200	Other Benefits	61,848	69,685	64,556	71,891
	Total Benefits (200)	3,845,740	4,456,610	4,380,963	4,908,353
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	59,857	74,000	86,442	74,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	59,857	74,000	86,442	74,000
600	Supplies	15,709	23,500	19,551	23,500
700	Property				
800	Other Objects				
810	Dues and Fees	18,885	19,600	19,500	19,600
	Total Other Objects (800)	18,885	19,600	19,500	19,600
TOTAL SCHOOL ADMINISTRATION (2400)		13,749,792	14,934,469	14,768,301	16,118,853
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	3,125,793	3,135,133	3,047,783	3,247,801
210	Retirement	411,560	468,356	455,099	482,981
220	Social Security	233,003	238,609	228,311	248,089
240	Insurance (Health/Dental/Life)	623,353	727,183	693,376	798,524
200	Other Benefits	20,843	40,950	36,607	24,433
	Total Benefits (200)	1,288,769	1,475,108	1,413,393	1,552,027
300	Purchased Professional and Technical Services	88,922	123,950	98,461	143,950
400	Purchased Property Services	137,325	179,375	169,723	179,380
500	Other Purchased Services	346,026	354,972	354,314	355,520
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	346,026	354,972	354,314	355,520
600	Supplies	89,638	88,550	80,435	89,550
700	Property				
800	Other Objects	600	6,200	3,819	6,200
810	Dues and Fees	1,006	1,062	1,085	1,070
	Total Other Objects (800)	1,606	7,262	4,904	7,270
TOTAL CENTRAL (2500)		5,078,999	5,384,350	5,169,013	5,575,488
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	7,307,494	7,855,845	7,842,528	8,138,511
100	Salaries - All Other				
	Total Salaries (100)	7,307,494	7,855,845	7,842,528	8,138,511
210	Retirement	879,791	1,093,579	1,051,052	1,136,789
220	Social Security	561,377	584,875	584,161	618,047
240	Insurance (Health/Dental/Life)	1,317,488	1,526,685	1,509,377	1,876,732
200	Other Benefits	34,656	53,904	28,553	54,629
	Total Benefits (200)	2,793,322	3,269,043	3,173,163	3,686,177
300	Purchased Professional and Technical Services	172,411	190,589	166,066	194,022
400	Purchased Property Services	1,285,827	1,550,531	1,443,579	1,653,960
500	Other Purchased Services	513,121	683,232	625,574	725,770
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	513,121	683,232	625,574	725,770
600	Supplies	5,937,679	7,206,198	6,900,222	7,502,600
700	Property				
800	Other Objects	16,844	19,600	19,150	19,600
810	Dues and Fees	95	175	200	180
	Total Other Objects (800)	16,939	19,775	19,350	19,780
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		18,016,794	20,775,013	20,070,514	21,720,820

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01 Alpine 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	179,093	181,899	187,496	188,438
171	Salaries - Supervisors	162,712	170,595	175,023	176,741
172	Salaries - Bus Drivers	3,576,824	3,648,560	3,688,773	3,778,908
173	Salaries - Mechanics and Other Garage Employees	219,268	225,530	219,805	233,649
174	Salaries - Other (Trainers, etc.)	666,884	711,828	729,659	737,455
	Total Salaries (100)	4,807,781	4,938,410	5,000,758	5,116,191
210	Retirement	583,664	712,552	708,290	738,202
220	Social Security	352,062	373,619	365,581	387,070
240	Insurance (Health / Accident / Life)	941,103	1,008,723	953,589	1,106,459
200	Other Benefits	18,194	26,727	19,892	27,260
	Total Benefits (200)	1,895,023	2,119,621	2,047,352	2,257,991
400	Purchased Property Services	5,549	8,500	8,481	8,500
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial	3,812	4,000	5,304	4,000
514	Student Allowance	31,166	45,000	67,136	45,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	18,550	19,250	19,250	20,000
522	Liability Insurance	150,566	160,633	160,633	180,000
530	Communications (Telephone and Other)	3,042	350	2,071	350
580	Travel / Per Diem	3,583	8,075	3,210	8,080
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	216,771	237,308	257,804	257,430
624	Motor Fuel	468,083	500,000	670,740	500,000
625	Natural Gas	9,386	9,500	11,992	9,500
626	Electricity	14,002	26,000	35,555	26,000
600	Other Supplies	329,522	341,065	328,804	341,070
	Total Supplies (600)	820,993	876,565	1,046,691	876,570
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures	6,923	10,800	7,478	10,800
891	Training	3,289	4,000	3,106	4,000
	Total Other Objects (800)	10,212	14,800	10,584	14,800
TOTAL STUDENT TRANSPORTATION (2700)		7,750,329	8,195,004	8,369,828	8,531,282

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01 Alpine 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2900)		63,674,829	70,148,933	68,675,378	74,000,850
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		212,558,931	235,695,098	229,242,488	247,150,889

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds	(130,000)	(130,000)	(130,000)	(130,000)
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(130,000)	(130,000)	(130,000)	(130,000)

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01 Alpine 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	38,514,827	40,754,585	40,856,865	42,501,104
3000 Total State	184,333,066	179,447,570	175,396,520	190,581,270
4000 Total Federal	13,012,750	14,536,173	13,328,209	14,336,515
TOTAL REVENUES	215,860,643	234,738,328	229,581,594	247,420,889
EXPENDITURES BY OBJECT				
100 Salaries	142,650,866	151,842,284	150,064,012	157,857,367
200 Employee Benefits	54,742,691	63,482,565	62,133,450	68,936,107
300 Purchased Professional and Technical Services	1,774,502	2,722,825	2,051,015	2,678,397
400 Purchased Property Services	1,426,796	1,741,406	1,621,880	1,844,840
500 Other Purchased Services	2,228,932	2,581,924	2,471,447	2,686,690
600 Supplies	9,040,450	11,358,167	10,062,207	11,595,885
700 Property	580,349	1,836,449	712,068	1,424,033
800 Other Objects	112,345	129,649	126,387	129,570
TOTAL EXPENDITURES	212,589,931	235,895,096	229,242,466	247,189,889
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,300,712	(956,771)	339,128	270,900
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(130,000)	(130,000)	(130,000)	(130,000)
NET CHANGE IN FUND BALANCE	3,170,712	(1,086,771)	209,128	140,900
FUND BALANCE - BEGINNING (From Prior Year)	28,196,284	31,368,996	31,368,996	30,280,225
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	31,366,996	30,280,225	31,578,124	30,420,225

Explanation (5800 and Adjustment to Beginning Fund Balance)

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01 Alpine 23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand			
8120	Investments	1,126,082		1,290,218
8131	Receivables - Other Local	5,087		18,226
8132	Receivables - Property Taxes	1,067,033		1,193,490
8133	Receivables - State			
8134	Receivables - Federal	288,086		369,221
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures			
8190	Other Assets			
TOTAL ASSETS		2,486,268		2,871,155
9500 LIABILITIES				
9505	Negative Cash Balance			
9510	Accounts Payable	7,745		16,433
9530	Accrued Liabilities			
9540	Accrued Salaries and Withholdings			
9550	Due to Other Funds			
9561	Deferred Revenues - Other Local	107,331		118,263
9562	Deferred Revenues - Property Taxes	1,081,666		1,211,169
9563	Deferred Revenues - State	879,743		1,152,078
9564	Deferred Revenues - Federal			
9590	Other Liabilities			
TOTAL LIABILITIES		2,076,485		2,497,943
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments			
9845	Reserved for Prepaid Expenditures			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations	11,106		14,057
9854	Unreserved, Designated for Other			
9859	Unreserved, Undesignated Fund Balance	398,677		359,155
TOTAL FUND BALANCES		409,783		373,212
TOTAL LIABILITIES AND FUND BALANCES		2,486,268		2,871,155

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01 Alpine 23 NON K-12 PROGRAMS FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES					
1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	1,007,690	1,069,027	1,070,382	1,138,365
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	205,705	245,701	227,286	241,475
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments	19,881	27,000	33,935	36,500
1800	Community Services Activities				
1900	Other Revenues From Local Sources	340,583	324,277	396,994	307,277
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		1,573,859	1,666,005	1,728,597	1,723,637
3000 REVENUES FROM STATE SOURCES					
3115	Preschool-Handicapped	976,092	1,334,031	1,148,148	1,425,739
3209	Adult High School	280,779	263,993	273,982	302,639
3210	Adult Basic Skills				
3405	Social Security and Retirement	186,661	-	-	-
3900	Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		1,423,532	1,598,024	1,422,140	1,728,378
4000 REVENUES FROM FEDERAL SOURCES					
4522	Preschool	212,904	222,538	222,538	246,934
4580	Adult Education	241,669	301,491	301,491	301,490
4900	Other Revenues From Federal Sources	539,957	595,000	483,582	595,000
TOTAL REVENUES FROM FEDERAL SOURCES		994,530	1,119,029	1,007,591	1,143,424
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		3,991,921	4,383,058	4,158,328	4,595,439

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01 Alpine 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	2,732,993	2,753,088	2,778,177	2,851,802
210 Retirement	288,039	357,236	328,364	382,374
220 Social Security	197,581	206,786	200,683	222,825
240 Insurance (Health/Dental/Life)	273,897	274,827	284,968	318,408
200 Other Benefits	8,654	8,549	8,411	9,339
Total Benefits (200)	788,171	847,398	820,424	910,948
300 Purchased Professional and Technical Services	184,627	355,484	180,858	355,480
400 Purchased Property Services	3,052	11,900	8,885	11,900
500 Other Purchased Services	52,439	83,367	55,716	63,370
600 Supplies	335,132	409,788	368,478	535,477
700 Property	30,104	83,848	60,853	39,000
800 Other Objects	51,883	53,700	53,710	58,100
810 Dues and Fees				
Total Other Objects (800)	51,883	53,700	53,710	58,100
TOTAL OTHER SERVICES (3200)	4,136,181	4,588,552	4,324,898	4,823,855
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	4,136,181	4,588,552	4,324,898	4,823,855

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	130,000	130,000	130,000	130,000
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	130,000	130,000	130,000	130,000

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01 Alpine 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,573,859	1,666,005	1,726,597	1,723,637
3000 Total State	1,423,532	1,586,024	1,422,140	1,728,378
4000 Total Federal	984,530	1,119,029	1,007,591	1,143,424
TOTAL REVENUES	3,981,921	4,383,058	4,156,328	4,595,439
EXPENDITURES BY OBJECT				
100 Salaries	2,732,993	2,753,088	2,778,177	2,851,602
200 Employee Benefits	768,171	847,386	820,424	910,946
300 Purchased Professional and Technical Services	184,827	355,484	180,658	355,460
400 Purchased Property Services	3,052	11,900	8,885	11,900
500 Other Purchased Services	52,439	63,367	55,716	63,370
600 Supplies	335,132	408,786	366,476	535,477
700 Property	30,104	93,849	60,853	39,000
800 Other Objects	51,663	53,700	53,710	56,100
TOTAL EXPENDITURES	4,136,181	4,688,562	4,324,899	4,823,855
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(144,260)	(295,484)	(168,571)	(228,416)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	130,000	130,000	130,000	130,000
NET CHANGE IN FUND BALANCE	(14,260)	(75,484)	(38,571)	(98,416)
FUND BALANCE - BEGINNING (From Prior Year)	424,043	409,783	409,783	334,289
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	409,783	334,299	373,212	235,873

Explanation (5900 and Adjustment to Beginning Fund Balance)

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01 Alpine				
31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand			
8120	Investments	2,762,782		4,790,925
8131	Receivables - Other Local			
8132	Receivables - Property Taxes	32,281,947		37,906,848
8133	Receivables - State			
8134	Receivables - Federal			
8190	Other Assets			
TOTAL ASSETS		35,054,729		42,697,773
9500 LIABILITIES				
9505	Negative Cash Balance			
9510	Accounts Payable			
9530	Accrued Liabilities			
9550	Due to Other Funds			
9561	Deferred Revenues - Other Local			
9562	Deferred Revenues - Property Taxes	32,707,706		38,519,918
9563	Deferred Revenues - State			
9564	Deferred Revenues - Federal			
9590	Other Liabilities			
TOTAL LIABILITIES		32,707,706		38,519,918
9800 FUND BALANCES				
9843	Reserved for Debt Service	2,347,023		4,177,855
9854	Designated for Other			
9859	Unreserved, Undesignated Fund Balance			
TOTAL FUND BALANCES		2,347,023		4,177,855
TOTAL LIABILITIES AND FUND BALANCES		35,054,729		42,697,773

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01 Alpine 31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	28,631,336	32,496,427	32,539,601	36,231,661
1500 Earnings on Investments	212,320	262,000	306,493	350,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	28,843,656	32,760,427	32,846,094	36,581,661
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-	-	-	-
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	28,843,656	32,760,427	32,846,094	36,581,661

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	12,397,230	12,743,762	12,743,762	13,584,661
840 Redemption of Principal	15,620,000	18,285,000	18,285,000	22,990,000
845 Debt Issuance Costs on Refundings	361,484	0	0	0
890 Miscellaneous Expenditures	5,500	6,500	6,500	7,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	28,384,214	31,015,262	31,015,262	36,581,661

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds	65,637,170			
5140 Payment to Refunded Bonds Escrow	(85,275,886)			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
8300 Special Items				
8400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	361,484	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	28,843,656	32,760,427	32,846,094	36,581,661
3000 Total State	-	-	-	-
TOTAL REVENUES	28,843,656	32,760,427	32,846,094	36,581,661
EXPENDITURES BY OBJECT				
800 Other Objects	28,384,214	31,015,262	31,015,262	36,581,661
TOTAL EXPENDITURES	28,384,214	31,015,262	31,015,262	36,581,661
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	469,442	1,745,165	1,830,832	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	361,484	-	-	-
NET CHANGE IN FUND BALANCE	820,926	1,745,165	1,830,832	-
FUND BALANCE - BEGINNING (From Prior Year)	1,526,097	2,347,023	2,347,023	4,092,188
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,347,023	4,092,188	4,177,855	4,092,188

Explanation (5900 and Adjustment to Beginning Fund Balance)

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01 Alpine 32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand			
8120	Investments	47,837,270		55,231,526
8131	Receivables - Other Local	2,374,869		5,401,981
8132	Receivables - Property Taxes	9,211,727		10,162,647
8133	Receivables - State			
8134	Receivables - Federal			
8180	Other Assets			
TOTAL ASSETS		59,423,866		70,796,154
9500 LIABILITIES				
9505	Negative Cash Balance			
9510	Accounts Payable	4,440,147		2,839,967
9530	Accrued Liabilities			
9540	Accrued Salaries and Withholdings			
9550	Due to Other Funds			
9581	Deferred Revenues - Other Local			
9582	Deferred Revenues - Property Taxes	9,338,052		10,314,778
9583	Deferred Revenues - State	178,521		152,183
9584	Deferred Revenues - Federal			
9590	Other Liabilities	2,298,849		758,087
TOTAL LIABILITIES		16,255,569		14,065,035
9800 FUND BALANCES				
9844	Reserved for Commitments	13,116,870		30,468,846
9854	Unreserved, Designated for Other	248,028		410,685
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance	29,803,589		25,853,578
TOTAL FUND BALANCES		43,168,287		56,731,119
TOTAL LIABILITIES AND FUND BALANCES		59,423,866		70,796,154

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01 Alpine 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	8,899,415	9,242,227	9,253,936	9,686,241
1500 Earnings on Investments	852,379	966,500	1,226,599	786,000
1900 Other Revenues From Local Sources	174,817	203,235	162,668	0
TOTAL REVENUES, LOCAL SOURCES	9,726,611	10,411,962	10,643,203	10,472,241
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues	40,176	178,521	26,337	0
3650 Capital Outlay Foundation	6,703,439	7,544,930	7,544,930	8,500,000
TOTAL REVENUES, STATE SOURCES	6,743,615	7,723,451	7,571,267	8,500,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	16,470,226	18,135,413	18,214,470	18,972,241

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01 Alpine 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	3,470,000	3,804,346	4,041,579	3,804,350
841 Textbooks	668,000	1,630,000	1,374,165	1,630,000
Total Supplies (600)	4,138,000	5,434,346	5,415,744	5,434,350
730 Equipment	902,000	1,700,000	1,334,886	1,700,000
TOTAL INSTRUCTION (1000)	5,040,000	7,134,346	6,750,630	7,134,350
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2100)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2200)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2800 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2800)	0	0	0	0

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01 Alpine 32 CAPITAL PROJECTS FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		5,040,000	7,134,348	6,780,630	7,134,350
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services	2,181,576	2,446,307	1,811,888	630,000
400	Purchased Property Services				
460	Construction and Remodeling	58,057,448	24,889,740	19,763,238	28,501,251
	Total Property (400)	58,057,448	24,889,740	19,763,238	28,501,251
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements	686,984	5,230,502	4,705,843	4,858,000
720	Buildings	6,722,742	7,210,190	5,765,000	5,723,000
731	Machinery	150,804	120,000	105,405	100,000
732	School Buses	1,013,011	897,500	855,412	1,000,000
733	Furniture and Fixtures	7,288,507	5,402,531	5,105,759	5,081,400
734	Technology Equipment				
735	Non-Bus Vehicles		200,000	199,344	250,000
739	Other Equipment				
	Total Property (700)	15,872,048	19,060,723	16,736,763	16,813,400
800	Other Objects	284,393	209,535	185,971	0
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	284,393	209,535	185,971	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		77,375,465	46,806,305	38,477,980	45,944,651
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		82,415,465	53,740,651	45,228,580	53,078,001

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01 Alpine 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	24,100,000	35,815,000	35,815,000	-
5120 Premium or Discount on the Issuance of Bonds	688,323	608,787	608,787	
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(84,278)			
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	6,981,571	3,420,000	4,153,155	-
5500 Capital Lease Proceeds	1,843,585	-	-	-
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	33,489,211	39,843,787	40,576,942	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	9,726,611	10,411,982	10,643,203	10,472,241
3000 Total State	6,743,615	7,723,451	7,571,287	8,500,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	16,470,226	18,135,413	18,214,470	18,972,241
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	2,181,578	2,446,307	1,811,988	630,000
400 Purchased Property Services	59,057,448	24,889,740	19,763,238	28,501,251
500 Other Purchased Services	-	-	-	-
600 Supplies	4,138,000	5,434,346	5,415,744	5,434,350
700 Property	16,774,048	20,760,723	18,071,849	18,513,400
800 Other Objects	284,393	209,535	165,971	-
TOTAL EXPENDITURES	82,415,465	53,740,651	45,228,590	53,079,001
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(65,945,239)	(35,605,238)	(27,014,120)	(34,106,760)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	33,489,211	39,843,787	40,576,942	-
NET CHANGE IN FUND BALANCE	(32,456,028)	4,238,549	13,562,822	(34,106,760)
FUND BALANCE - BEGINNING (From Prior Year)	75,624,325	43,168,297	43,168,297	47,406,846
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	43,168,297	47,406,846	56,731,119	13,300,086

Explanation (5900 and Adjustment to Beginning Fund Balance)

01 Alpine				
40 BUILDING RESERVE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand			
8120	Investments			
8131	Receivables - Other Local			
8132	Receivables - Property Taxes			
8133	Receivables - State			
8134	Receivables - Federal			
8190	Other Assets			
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance			
9510	Accounts Payable			
9530	Accrued Liabilities			
9540	Accrued Salaries and Withholdings			
9550	Due to Other Funds			
9581	Deferred Revenues - Other Local			
9582	Deferred Revenues - Property Taxes			
9583	Deferred Revenues - State			
9584	Deferred Revenues - Federal			
9590	Other Liabilities			
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9844	Reserved for Commitments			
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance			
TOTAL FUND BALANCES		-		-
TOTAL LIABILITIES AND FUND BALANCES		-		-

01 Alpine 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5800 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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01 Alpine 49 or 51 FOOD SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	1,410,289		2,654,100
8120	Investments			
8131	Receivables - Other Local			
8132	Receivables - Property Taxes			
8133	Receivables - State	384,267		354,835
8134	Receivables - Federal	43,598		80,580
8140	Inventories	576,562		410,454
8190	Other Current Assets			
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		2,414,714		3,499,989
9500 LIABILITIES				
9505	Negative Cash Balance			
9510	Accounts Payable	27,975		24,329
9530	Accrued Liabilities			
9540	Accrued Salaries and Withholdings			
9550	Due to Other Funds			
9581	Deferred Revenues - Other Local	182,207		296,759
9582	Deferred Revenues - Property Taxes			
9583	Deferred Revenues - State			
9584	Deferred Revenues - Federal			
9590	Other Current Liabilities			
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		210,182		321,088
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories	576,562		410,454
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations	12,323		13,672
9854	Unreserved, Designated for Other			
9858	Unreserved, Undesignated Fund Balance	1,615,647		2,754,755
TOTAL NET ASSETS / FUND BALANCES		2,204,532		3,178,881
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		2,414,714		3,499,989

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01 Alpine 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	24,753	40,000	51,746	54,000
1610 Sales to Students	4,733,499	5,000,000	5,103,152	5,750,000
1620 Sales to Adults	247,863	250,000	239,812	277,500
1690 Other Revenues From Local Sources	986,366	1,000,000	716,784	1,100,000
1830 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	5,992,501	6,290,000	6,111,494	7,181,500
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	1,695,146	1,760,000	1,855,846	1,760,000
TOTAL REVENUES, STATE SOURCES	1,695,146	1,760,000	1,855,846	1,760,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	1,052,271	1,108,000	1,099,535	1,150,000
4572 Lunch Reimbursement (Free and Reduced Meals)	3,235,471	3,500,000	3,380,212	3,600,000
4573 Special Milk Reimbursement	2,376	3,000	3,846	3,000
4574 Breakfast Reimbursement	550,274	650,000	632,211	650,000
4575 Child and Adult Care Food Program				
4576 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	13,000	3,832	90,151	-
4970 Donated Commodities	1,114,832	850,000	868,565	950,000
TOTAL REVENUES, FEDERAL SOURCES	5,968,824	6,114,832	6,054,520	6,353,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	13,656,471	14,164,832	14,021,860	15,294,500

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	4,201,638	4,488,850	4,294,306	4,698,206
210 Retirement	483,327	506,235	585,600	624,885
220 Social Security	306,760	335,112	309,538	350,870
240 Insurance (Health/Dental/Life)	861,719	955,087	920,180	1,059,036
200 Other Benefits	21,830	24,138	19,327	24,763
Total Benefits (200)	1,673,636	1,910,672	1,834,845	2,089,564
300 Purchased Professional and Technical Services	5,375	6,000	5,733	6,000
400 Purchased Property Services	50,554	81,000	39,993	81,000
500 Other Purchased Services	15,320	14,000	9,465	14,000
600 Non-Food Supplies	282,003	345,588	288,137	351,590
630 Food	6,004,732	6,800,000	5,768,125	7,200,000
Total Supplies (600)	6,286,735	7,145,588	6,056,262	7,551,590
700 Property	205,723	100,000	97,799	100,000
780 Depreciation - Enterprise Funds				
Total Property (700)	205,723	100,000	97,799	100,000
800 Other Objects	759,896	713,422	709,336	713,420
810 Dues and Fees				
Total Other Objects (800)	759,896	713,422	709,336	713,420
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	13,196,877	14,459,432	13,047,811	15,223,770

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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01 Alpine 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	5,982,501	6,290,000	6,111,484	7,181,500
3000 Total State	1,885,148	1,780,000	1,855,848	1,780,000
4000 Total Federal	5,988,024	6,114,832	6,054,520	6,353,000
TOTAL REVENUES	13,855,671	14,184,832	14,021,850	15,294,500
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	4,201,638	4,488,850	4,294,306	4,698,206
200 Employee Benefits	1,673,838	1,910,572	1,834,845	2,058,554
300 Purchased Professional and Technical Services	5,375	6,000	5,733	6,000
400 Purchased Property Services	50,554	81,000	39,983	81,000
500 Other Purchased Services	15,320	14,000	9,465	14,000
600 Supplies	6,286,735	7,145,588	6,056,282	7,551,580
700 Property	205,723	100,000	97,789	100,000
800 Other Objects	758,896	713,422	709,338	713,420
TOTAL EXPENSES/EXPENDITURES	13,198,877	14,458,432	13,047,511	15,223,770
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	456,794	(294,600)	974,340	70,730
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	456,794	(294,600)	974,340	70,730
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	1,747,738	2,204,532	2,204,532	1,908,932
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	2,204,532	1,908,932	3,178,881	1,980,662

Explanation (5900 and Adjustment to Beginning Fund Balance)

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01 Alpine OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		Balances at June 30, 2004		Balances at June 30, 2005	
BALANCE SHEET					
8100 ASSETS					
8110	Cash in Banks and On Hand	1,953,882		2,070,870	
8120	Investments				
8131	Receivables - Other Local				
8132	Receivables - Property Taxes				
8133	Receivables - State				
8134	Receivables - Federal				
8135	Due from Other Funds	8,900		15,135	
8140	Inventories				
8150	Prepaid Expenditures / Expenses				
8190	Other Current Assets				
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds				
8300	Other Assets - Enterprise Funds				
TOTAL ASSETS		1,960,782		2,085,005	
9500 LIABILITIES					
9505	Negative Cash Balance				
9510	Accounts Payable				
9530	Accrued Liabilities				
9540	Accrued Salaries and Withholdings				
9550	Due to Other Funds	10,884		5,983	
9561	Deferred Revenues - Other Local				
9562	Deferred Revenues - Property Taxes				
9563	Deferred Revenues - State				
9564	Deferred Revenues - Federal				
9590	Other Current Liabilities				
9600	Long-term Liabilities - Enterprise Funds				
TOTAL LIABILITIES		10,884		5,983	
9800 NET ASSETS / FUND BALANCES					
Net Assets of Enterprise Funds:					
9810	Net Assets Invested in Capital Assets, Net of Related Debt				
9820	Restricted Net Assets				
9830	Unrestricted Net Assets				
Fund Balances of Governmental Funds:					
9841	Reserved for Encumbrances and Commitments				
9842	Reserved for Inventories				
9848	Reserved for Other				
9852	Unreserved, Designated for Unrestricted Programs				
9853	Unreserved, Designated for Employee Benefit Obligations				
9854	Unreserved, Designated for Other	1,811,182		1,925,678	
9858	Unreserved, Undesignated Fund Balance	138,716		154,164	
TOTAL NET ASSETS / FUND BALANCES		1,949,898		2,079,842	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		1,960,782		2,085,005	

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01 Alpine OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	28,213		55,838	
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	1,581,384		838,295	
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,609,597	0	892,133	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	1,609,597	0	892,133	0

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01 Alpine OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	632,122		762,189	
700 Property	1,106,673			
780 Depreciation-Enterprise Funds				
Total Property (700)	1,106,673	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	1,738,795	0	762,189	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	1,738,795	0	762,189	0

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01 Alpine OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds	218,901			
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	218,901	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	1,609,597	-	892,133	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	1,609,597	-	892,133	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	632,122	-	762,189	-
700 Property	1,106,673	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	1,738,795	-	762,189	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(129,198)	-	129,944	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	218,901	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	89,703	-	129,944	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	1,860,195		1,949,896	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	1,949,896	-	2,079,842	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

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01 Alpine SUMMARY - ALL FUNDS		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE					
1000	Total Local	88,261,051	91,882,979	93,078,386	98,460,143
3000	Total State	174,185,359	190,529,045	188,245,773	202,589,848
4000	Total Federal	19,975,304	21,770,034	20,380,320	21,834,939
TOTAL REVENUES		282,431,714	304,182,058	298,714,479	322,884,930
EXPENDITURES BY OBJECT					
100	Salaries	149,585,497	159,084,222	157,136,495	165,407,175
200	Employee Benefits	57,182,498	66,240,585	64,788,519	71,908,607
300	Purchased Professional and Technical Services	4,128,080	5,530,366	4,048,394	3,867,857
400	Purchased Property Services	60,539,850	26,724,046	21,433,998	30,438,991
500	Other Purchased Services	2,297,691	2,859,291	2,536,628	2,764,080
600	Supplies	20,432,438	24,347,887	22,862,878	25,117,302
700	Property	18,896,897	22,791,021	18,942,339	20,076,433
800	Other Objects	29,572,511	32,121,568	32,070,668	37,480,751
TOTAL EXPENDITURES		342,433,463	338,486,906	323,620,917	358,859,178
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(62,001,749)	(35,316,838)	(23,906,438)	(33,994,448)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		34,069,596	39,843,787	40,576,942	-
NET CHANGE IN FUND BALANCE		(27,932,153)	4,526,949	16,670,504	(33,994,448)
FUND BALANCE - BEGINNING (From Prior Year)		108,378,682	78,496,631	81,446,529	84,023,480
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		81,446,529	84,023,480	98,117,033	50,029,034
EOF					

ANNUAL FINANCIAL REPORT

9/27/2005

01 Alpine

Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	13,306,388	.001800	14,427,953	14,413,071	.001720	14,418,941
Voted Leeway (53A-17a-133)	.001300	9,478,509	.001300	10,420,188	10,409,440	.001263	10,699,837
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	2,918,484	.000400	3,208,212	3,202,805	.000389	3,295,516
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000180	1,312,409	.000182	1,458,828	1,457,322	.000177	1,499,502
Tort Liability (63-30-27)	.000032	233,317	.000032	256,497	256,232	.000031	262,625
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		4,738,630		4,315,062	4,392,671		4,257,115
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Tax Sales and Redemptions & Other	xxx	2,582,351	xxx	2,009,507	2,008,338	xxx	1,968,027
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	965,841
TOTAL GENERAL FUND NO. 10	.003737	34,548,048	.003714	36,094,245	36,139,977	.003580	37,367,404
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000109	794,737	.000110	881,708	880,799	.000107	924,479
Vehicle Fees in Lieu of Tax (59-2-405)		138,215		127,802	130,101		128,183
Tax Sales and Redemptions & Other	xxx	74,738	xxx	59,517	59,482	xxx	59,118
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	28,605
TOTAL NON K-12 FUND NO. 23	.000109	1,007,690	.000110	1,069,027	1,070,382	.000107	1,138,385
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003097	22,580,724	.003344	26,803,930	26,776,282	.003472	28,413,961
Vehicle Fees in Lieu of Tax (59-2-405)		3,927,080		3,885,183	3,955,080		4,180,348
Tax Sales and Redemptions & Other	xxx	2,123,522	xxx	1,809,314	1,808,259	xxx	1,918,302
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	719,050
TOTAL DEBT SERVICE FUND NO. 31	.003097	26,631,336	.003344	32,498,427	32,539,601	.003472	36,231,661
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000022	180,406	.000022	178,342	178,180	.000021	177,907
10% of Basic (53A-17a-145)	.000919	6,700,577	.000929	7,448,427	7,438,748	.000902	7,841,530
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		1,193,218		1,104,907	1,124,779		1,109,530
Tax Sales and Redemptions & Other	xxx	845,218	xxx	514,551	514,251	xxx	509,963
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	247,311
TOTAL CAPITAL PROJECTS FUND NO. 32	.000941	8,699,415	.000951	9,242,227	9,253,936	.000923	9,686,241
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.007884	72,886,489	.008119	78,903,926	79,003,896	.008082	84,423,991

ANNUAL FINANCIAL REPORT

9/27/2005

SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY For the Year Ended June 30, 2005

01 Alpine

A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes	_____	No	<u> x </u>
If yes, please furnish the following information:				
a. Date		_____		
b. Amount of Bonds		_____		
c. Number of Votes FOR		_____		
d. Number of Votes AGAINST		_____		

B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
General obligation bonds:				
Face amount of bonds	275,280,000	35,815,000	(18,265,000)	292,830,000
Bond premiums	13,654,904	608,787	(1,202,382)	13,061,309
Bond discounts				-
School building revolving account balance				-
Deferred amounts on refundings	(5,496,204)	-	1,225,836	(4,270,368)
Net bonds payable	283,438,700	36,423,787	(18,241,546)	301,620,941
Non-general obligation debt:				
Obligations under capital leases	2,573,368		(2,573,368)	-
School building revolving account balance				-
Other debt:				-
Compensated Absences Payable	1,633,579	1,517,315	(1,470,221)	1,680,673
Early Retirement Payable	5,086,008	1,969,285	(2,427,384)	4,627,909
				-
Total non-general obligation debt	9,292,955	3486600	-6470973	6,308,582

C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	<u> x </u>
2. If yes, please furnish the following information:	Date	_____	Tax Rate Approved	_____

D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	<u> x </u>
2. If yes, please furnish the following information:	Date of Formal Action (Must be prior to April 1)	_____	Tax Rate Approved	_____

E. BOARD LEEWAY (53a-17-151) Reading Program

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	<u> x </u>
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be by June 1)		_____		
b. Tax Rate Approved	Guarantee Prog.	<u>0.900000</u>	Low Income Prog.	<u>0.800000</u>

EOF

9/27/2005

ANNUAL FINANCIAL REPORT

SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2007

01 Alpine ADJUSTED EXPENDITURES PER AFR FY 2005		NONRESTRICTED				RESTRICTED			
		EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	DIRECT
FUND 10 MAINTENANCE AND OPERATION									
1000 INSTRUCTION		712,068		159,855,022			712,068		159,855,022
2100 SUPPORT SERV-STUDENTS				7,120,350					7,120,350
2200 SUPPORT SERV-INSTR-STAFF		19,976		12,245,093			19,976		12,245,093
2300 SUPPORT SERV-DISTRICT ADMIN		52,073		860,228			52,073		860,228
2400 SUPPORT SERV-SCHOOL ADMIN		19,500		14,748,801			19,500		14,748,801
2500 SUPPORT SERV-CENTRAL		4,904	5,164,109				4,904	5,164,109	
2600 OPER AND MAINT OF PLANT		19,350	20,051,164				19,350		20,051,164
2700 STUDENT TRANSP SERV		10,564		8,359,244			10,564		8,359,244
2800 SUPPORT SERV-OTHER									
5200 DEBT SERVICE									
6000 OTHER SOURCES/USES OF FUNDS		(130,000)			(130,000)				
FUND 23 NON K-12 PROGRAMS		244,563		4,210,336			244,563		4,210,336
FUND 31 DEBT SERVICE		31,015,262			31,015,262				
FUND 32 CAPITAL PROJECTS									
1000 INSTRUCTION 10% PROGRAM		1,334,866		5,415,744			1,334,866		5,415,744
2000 SUPPORTING SERVICES									
2500 SUPPORT SERVICES - BUSINESS									
2600 OPER AND MAINT OF PLANT									
2700 STUDENT TRANS. SERVICES									
2900 OTHER SUPPORT SERVICES									
4000 FACIL ACQUISITION AND CONS		36,865,972		1,811,988			36,865,972		1,811,988
5000 DEBT SERVICE									
6000 OTHER USES OF FUNDS		40,576,942			40,576,942				
FUND 40 BUILDING RESERVE									
FUND 49 or 51 FOOD SERVICE (Gov. or Enl.)		807,107		12,240,404			807,107		12,240,404
FUNDS OTHER (GOVT. OR ENTERPRISE)				762,189			762,189		762,189
TOTALS		111,353,167	25,215,273	227,829,399	111,353,167	5,164,109	247,880,583		

ANNUAL FINANCIAL REPORT

9/27/2005

01 Alpine

ADJUSTED EXPENDITURES PER AFR

FY 2005

SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2007

EXCLUDED	NONRESTRICTED INDIRECT	DIRECT	EXCLUDED	RESTRICTED INDIRECT	DIRECT
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ALLOCATION OF NONRESTRICTED INDIRECT COST POOL

SCH. J & FOOD SERVICES % CALCULATION		12,240,404	5.35%		
INSTRUCTION % CALCULATION	25,215,273	215,388,895	94.62%		
TOTAL INDIRECT, DIRECT, & %	25,215,273	227,629,399	100.00%		

ALLOCATION OF INSTRUCTION PORTION OF POOL

AMOUNT ATTRIBUTED TO FOOD SERVICES			5.35%		
AMOUNT ATTRIBUTED TO INSTRUCTION	25,215,273		94.62%	23,858,881	
TOTAL				23,858,881	

INSTRUCTION ALLOCATIONS			23,858,881		
FOOD SERVICES ALLOCATIONS					
					TOTAL

THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS
ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.

ANNUAL FINANCIAL REPORT

9/27/2005

SCHEDULE J
ALLOCATION OF INDIRECT COSTS FOR
THE SCHOOL FOODS PROGRAM

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

01 Alpine	Unallocable to School Food Program	Allocable to School Food Program	TOTAL
Adjusted Expenditures FY 2005			
10 MAINTENANCE AND OPERATION FUND			

2500 Support Services - Central			
100	Salaries	3,047,783	3,047,783
200	Employee Benefits	1,413,393	1,413,393
300-400	Purchased Services	268,184	268,184
500	Other Purchased Services	354,314	354,314
600	Supplies and Materials	80,435	80,435
TOTAL SUPPORT SERVICES - BUSINESS		5,164,109	5,164,109
2600 Maintenance of Plant Services			
100	Salaries	7,842,528	7,842,528
200	Employee Benefits	3,173,163	3,173,163
300-400	Purchased Services	1,809,677	1,809,677
500	Other Purchased Services	525,574	525,574
600	Supplies and Materials	6,900,222	6,900,222
TOTAL MAINTENANCE OF PLANT SERVICES		20,051,164	20,051,164
2900 Support Services - Other			
100	Salaries		
200	Employee Benefits		
300-500	Purchased Services		
600	Supplies and Materials		
TOTAL SUPPORT SERVICES - OTHER			

.0002 TAX RATE PROCEEDS			
2600 Maintenance of Plant Services			
100	Salaries		
200	Employee Benefits		
300-500	Purchased Services		
600	Supplies and Materials		
TOTAL MAINTENANCE OF PLANT SERVICES			
10% OF BASIC PROGRAM			
2500 Support Services - Central			
600	Supplies		
2600 Maintenance of Plant Services			
600	Supplies		
2900 Other Support Services			
600	Supplies		
GRAND TOTAL INDIRECT COSTS		25,215,273	25,215,273

ANNUAL FINANCIAL REPORT

9/27/2005

SCHEDULE K
UTAH STATE OFFICE OF EDUCATION
SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION
FIXED RATE WITH CARRY FORWARD PROVISION

01 Alpine

RESTRICTED RATE	FY 2003		FY 2005		FY 2007	
	FY 2001	FY 2003	FY 2003	FY 2005	FY 2005	FY 2007
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS			0	247,680,563	247,680,563	
INDIRECT COSTS:						
POOL			0	5,164,109	5,164,109	
CARRY FORWARD		0	0	0	5,164,109	
TOTAL	0	0	0	5,164,109	10,328,218	
RATE	0.00%		0.00%		4.17%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		0		247,680,563		0
RATE		0.00%		0.00%		4.17%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(5,164,109)		(0)
OVER (UNDER) RECOVERY		0		(5,164,109)		0

NON-RESTRICTED RATE(S)	FY 2003		FY 2005		FY 2007	
	FY 2001	FY 2003	FY 2003	FY 2005	FY 2005	FY 2007
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS			0	227,629,399	227,629,399	
INDIRECT COSTS:						
POOL			0	25,215,273	25,215,273	
CARRY FORWARD		0	0	0	25,215,273	
TOTAL	0	0	0	25,215,273	50,430,546	
RATE	0.00%		0.00%		22.15%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		0		227,629,399		0
RATE		0.00%		0.00%		22.15%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(25,215,273)		(0)
OVER (UNDER) RECOVERY		0		(25,215,273)		0
FOOD SERVICE						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
TOTAL	0	0	0	0	0	
RATE	0.00%		0.00%		0.00%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

ANNUAL FINANCIAL REPORT
SCHEDULE L
UTAH STATE OFFICE OF EDUCATION
INDIRECT COST NEGOTIATION AGREEMENT

9/27/2005

01 Alpine

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

SECTION I: Rates

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2006 - June 30, 2007	22.15%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2006 - June 30, 2007	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2006 - June 30, 2007	4.17%	Instructional Programs

* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

SECTION II: General

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column.
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. Verify that an "X" is in the ACTUAL square on the Cover Page. If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: (1) an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and (2) an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the Annual Report of the State Superintendent of Public Instruction. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(Include signed copy of Data Collection Form)